

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

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ABSTRACT: The Covid-19 pandemic has changed the way people carry out their daily activities; almost all activities are carried out online, leading to the increasingly rapid use of digital media, especially in the Trading through Electronic System (Perdagangan Melalui Sistem Elektronik / PMSE) sector. The Indonesian government sees great potential from the development of the digital economy. This is related to the government's efforts to provide equal treatment to conventional business actors and digital business actors. Therefore, the government enforces a policy of collecting Value Added Tax on Trading through the Electronic System. This study was conducted to determine and analyze the effectiveness of the collection of Value Added Tax on Trading through the Electronic System, along with the obstacles that arise and the efforts made to overcome them. In this study, the author uses a descriptive approach with data collection techniques in the form of literature review and field research. The results show that based on the target accuracy indicator, this policy has not run well because the actors of Trading through the Electronic System who have been appointed by the Directorate General of Taxes to deposit and report Value Added Tax on the use of taxable goods do not do so. In addition, there are providers of taxable services in PMSE from outside the Customs Area through who have not deposited the results of their collection. The problem lies in the supervision and lack of data owned by the Directorate General of Taxes. However, the Directorate General of Taxes has made a series of efforts to overcome obstacles in collecting Value Added Tax on Trading through Electronic Systems.

Keywords: Policy Effectiveness, VAT on Trade Through Electronic System



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INTRODUCTION

Development in a country is an effort made to increase people's welfare, both materially and spiritually. Carrying out the development of a country requires relatively large funds, and one of the sources of state revenue is derived from taxes. Taxes can be broadly interpreted as a necessity or obligation for people who have been declared as taxpayers to pay regular contributions or

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

contributions to the state that are coercive by law, and from these mandatory contributions, the community does not benefit directly. On the other hand, taxes are also very important in regulating economic growth through fiscal policy.

At the end of 2019, the world was shocked by the emergence of a disease outbreak, Corona Virus Diseases-19 or better known as the Covid-19 Virus. The impact of the establishment of Covid-19 as a pandemic is that people are urged not to leave their homes, and because they don't there are activities, both economic activities such as the trade industry, transportation, tourism, etc., the wheels of the world economy will certainly be disrupted, including Indonesia. Then the state revenue will automatically stagnate, especially state revenue from the tax sector.

Table 1
Targets and Realization of Tax Revenue
for 2017 – 2021

No	Year	Target (in trillion)	Realization (in trillion)	Ratio
1	2017	1.283,6	1.151,5	89,4%
2	2018	1.424,00	1.315,93	92,41%
3	2019	1.577,56	1.332,06	84,44%
4	2020	1.198,82	1.069,98	89,25%
5	2021	1.229,6	1.277,5	103,9%

Source: Ministry of Finance

Based on the table above, shows that tax revenues contribute greatly to the Indonesian state budget, but in practice tax revenues still have not reached the target set each year, especially in 2020 where the revenue target alone is very far compared to previous years, and the realization also has not reached the target set. For this reason, the government needs to find other sources of income that are fair and evenly distributed in a sustainable manner.

With the condition of the Covid-19 pandemic, all community activities have shifted to online-based activities, including the trade sector. With the Covid-19 pandemic, the trading sector through the electronic system is developing so fast, people are so massive in making transactions through the trading mechanism through the electronic system. Seeing its rapid growth and potential for state revenue, the government finally made a policy regarding trade through the electronic system as stipulated in the Minister of Finance Regulation No.48/PMK.03 of 2020, namely concerning Procedures for Appointing Collectors, Collections and Deposits, as well as Reporting Value Added Tax on Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area.

Until the end of 2021, the receipt of Value Added Tax for Trade Through the Electronic System is Rp. 3.90 trillion. However, this revenue is still far from the predetermined target of IDR 5.39 trillion, even this figure is still far from the potential picture calculated by the Ministry of Finance, which is IDR 10.4 trillion, even the Minister of Finance stated that Indonesia's digital economic potential can penetrate the US \$ 130 billion or equivalent to IDR 1,839.5 trillion in 2025. And when viewed from the level of compliance of Value Added Tax collectors on Trade Through the Electronic System until February 2022 there have been 98 collectors who have been appointed by

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

the Directorate General of Taxes to collect Value Added Tax on transactions carried out by their customers, but only 76 collectors have reported the results of their collection.

Based on the description above, the researcher is interested in conducting further research related to the phenomena described above, so the researcher draws the title "Analysis of the Effectiveness of the Policy of Collection of Value Added Tax on Trade Through Electronic Systems to Optimize Tax Revenue During the Covid-19 Pandemic at the Directorate General"

Literatur Review

Public Administration

According to Woodrow Wilson (Syafri, 2021: 21) explains:

"Public administration is the affairs or practice of government affairs because the goal of government is to carry out public works efficiently and as far as possible to suit the tastes/desires of the people".

Effectiveness Theory

According to Prihartono (2012: 37):

"Effectiveness is defined as the level of success in achieving the target. Target is defined as a desired state or condition. While efficiency is the best comparison between input and output, often called the ratio of input and output."

According to Beni (2016: 69):

"Effectiveness is a relationship between output and goals or is a measure of how far the level output, policies, and procedures of the organization. Effectiveness relates to the success of the public sector so activities can be said to be effective if these activities have a major impact on the ability to provide community services."

According to Nugroho (2017: 761-765) Basically, there are "five points" in looking at the effectiveness of the implementation of a policy, namely:

1. Right Policy
2. Precise Implementation
3. Right on target
4. Right Environment
5. Process Right

Tax Theory

According to Soemitro in Mardiasmo (2018: 3) :

"Taxes are people's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services that can be shown directly and which are used to pay public expenses."

According to Pohan (Adriani, 2017: 69) the meaning of tax is:

"Taxes are contributions to the state (which can be enforced) which are stipulated by the obligation to pay them according to regulations, with no return on achievement, which can be directly appointed, and whose purpose is to finance public expenditures related to the state's duty to organize a government. "

Value Added Tax on Trading Through Electronic Systems

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

According to Widiyanto and Puspita (in a journal entitled Evaluating the impact of imposing value added tax on trading through electronic systems, 2020):

"VAT imposed on the utilization of Taxable Goods (Intangible BKP and/or Taxable Services (JKP) from outside the customs area within the customs area through Trade Through the Electronic System (PMSE)."

The subjects for VAT collection on PMSE are foreign traders, foreign service providers, and domestic PMSE organizers who have been appointed by the tax authorities, either in the form of individuals or business entities, with the following criteria:

1. Transaction value of IDR 600 million in one year or IDR 50 million per month
2. Amount traffic or access of more than 12,000 in one month

Optimization of Tax Revenue

According to Akbar (2020):

"Optimizing tax revenue is an effort made by the government to make tax revenue better in terms of quality and quantity."

METHOD

In this study, researchers used a qualitative approach with a more specific descriptive method. The descriptive method was chosen because the researcher wanted to obtain information or an overview of the effectiveness of the current value-added tax collection policy on trade through the electronic system. In this study, researchers used the theory of effectiveness put forward by Riant Nugroho (2017: 761-765), namely:

1. Right Policy. Are the policies that have been implemented appropriately? Second, whether the policy has been formulated by the conditions and characteristics of the problem to be resolved. Third, is the policy made by an institution that has the authority by the character of the policy.
2. Precise Implementation. In implementing a policy, of course, it is carried out by various parties. Government, stakeholders, and society.
3. Right on target. First, whether the target is under what was planned. Second, target readiness. Third, whether the policy is new, updating existing policies, or continuing existing policies.
4. Right Environment. Endogenous in the form of interactions between policy formulation institutions and policy implementers with other institutions. And Exogenous in the form of the external environment of the policy.
5. Process Right. that is policy acceptance, policy adoption, strategic readiness.

The data collection technique in this study was using library research and field research, where in field research using observation, interview, and documentation techniques, then triangulation of all data could be carried out.

RESULT AND DISCUSSION

In the research that has been done, the researchers used research instruments in the form of interviews, observations and documentation. The following are data relating to the main problems in the research.

Table 2
Target and Realization Value Added Tax Receipts

Year	Target	Realization	Ratio
2018	524,20	521,04	99,39 %
2019	636,24	516,25	81,14 %
2020	497,29	439,35	88,34%
2021	525,16	534,21	101,72 %

Source: Directorate of Tax Data and Information

Based on the data above, one type of tax whose revenue is quite large for tax revenue, namely the Value-Added Tax sector, also experienced a decline in the early years of the emergence of the Covid-19 pandemic, to be precise at the end of 2019 to 2020.

Table 3
Value Added Tax Receipt Data on
Trade Through the Electronic System (PMSE)
for 2020 s.d 2021

No.	Year	Target	Realization	Ratio
1.	2020	192.347.869.534	731.471.199.266	380,2 %
2.	2021	5.397.645.734.627	3.903.414.423.209	72,3 %

Source: Directorate of Tax Data and Information

Based on the data above, since the end of 2020 when the Trade Through Electronic Systems (PMSE) sector was first subject to Value Added Tax, this sector has succeeded in increasing tax revenues quite large, as evidenced by the realization it reached more than 300 percent. However, in the following year, when Trading Through the Electronic System (PMSE) was growing, the number of PMSE VAT collectors also increased the actual number was still far from the planned target.

Analysis of Policy Effectiveness of Collection of Value-Added Tax on Trade Through Electronic Systems in Optimizing Tax Revenue During the Covid-19 Pandemic at the Directorate General of Taxes

In this research, the theory used is the effectiveness theory put forward by Riant Nugroho (2017: 761-765), namely:

1. Right Policy

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

In this policy, of course, the institution authorized to make policies is the Government through the Ministry of Finance, which coordinates with the Fiscal Policy Agency as the bearer of fiscal-related policies. Then always coordinate with other stakeholders, namely the Directorate General of Taxes as a collector of state revenues through the implementation of tax administration. Then the Directorate General of Taxes itself always coordinates with the relevant Directorates. Then based on consideration and to implement the provisions of Article 44E paragraph (2) letter f of Law no. 6 of 1983 concerning General Provisions and Tax Procedures which have been amended several times, most recently by Law no. 7 of 2021 concerning Harmonization of Tax Regulations, resulting in the issuance of Regulation of the Minister of Finance No.60/PMK.03/2022 concerning Procedures for Appointing Collectors, Collections, Deposits, and Reporting of Value Added Tax on Utilization of Intangible Taxable Goods and/or Taxable Services From Outside the Customs Area Inside the Customs Area Through Trade Through the Electronic System. To issue PMK No. 60/PMK.03/2022, namely fork provide legal certainty, to provide an even stronger foundation related to the mechanism for appointing VAT collection on PMSE. In addition to providing equality of treatment or a level of playing field between conventional and digital business actors both domestically and abroad. Then align the provisions regarding VAT rates and reporting.

2. Precise Implementation

In a policy, of course the policy is carried out not only by the government or the community, but all elements must coordinate and collaborate in carrying out a policy, namely the government together with stakeholders and also society. In addition to human resources, the authors also discuss resources regarding the level of compliance and facilities.

3. Right on target

Based on PMK No.60/PMK.03/2022 the target of this policy is PMSE traders, providers and organizers, but until February 2022 only 76 PMSE VAT collectors have deposited their levies, while 18 collectors have never made a deposit and the rest have not obligation to make a deposit. For the readiness of the targets from the results of the secondary data obtained the targets are in a ready state, but only the supervision remains to be improved. As for the policy itself, it improves the VAT collection policy in general.

4. Right Environment

Coordination is also continuously carried out between related parties, such as the internal Directorate General of Taxes itself which always coordinates between the Directorates within it. Then coordination with external parties from the Directorate General of Taxes is also always carried out, such as coordination with Ministries and other parties.

5. Process Right

So far, the public understands, accepts and participates in implementing the policy of collecting value-added tax on trade through this electronic system.

Constraints Affecting the Effectiveness of Value-Added Tax Collection Policy on Trade Through Electronic Systems

In implementing this policy, of course, there are obstacles to be faced, because the policy is made, there must always be things that hinder each process.

1. Supervision of the actors who collect Value Added Tax on Trade Through the Electronic System is still not optimal.

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

2. The lack of data owned by the Directorate General of Taxes related to business actors who meet the criteria to be appointed as VAT collectors on PMSE, as well as data on PMSE actors who have made transactions.
3. There is no agreement or agreement between countries that regulates basic policies for business actors in Trading Through the Electronic System who are not yet compliant.d. Fraudulent reporting of the number of rooms by the owner of the boarding house does not match the number of rooms being rented out.

Efforts that Influence the Effectiveness of Value Added Tax Collection Policy on Trade Through Electronic Systems

What efforts are made by the Directorate General of Taxes on the Effectiveness of the Policy of Collection of Value Added Tax on Trade Through Electronic Systems These efforts include:

1. Collaborating with agencies both within the Directorate General of Taxes' internal environment and with external agencies, to collect the data that the Directorate General of Taxes needs.
2. The establishment of a task force for handling digital economic business actors within the Directorate General of Taxes' headquarters is also one of the Directorate's efforts General of Taxes to be able to carry out more comprehensive handling and supervision of the perpetrators of Trading Through the System Electronic.

CONCLUSION

Based on the results of the research, discussion and interpretation that the researchers have described based on each of the previous chapters. As well as by referring to the main theory and results of previous research, researchers can conclude the Effectiveness of Value Added Tax Collection Policy on Trade Through Electronic Systems (PMSE) in Efforts to Optimize Tax Revenue During the Covid-19 Pandemic at the Directorate General of Taxes as follows:

1. The effectiveness of the Policy for Collection of Value Added Tax on Trading Through Electronic Systems (PMSE), based on the results of research conducted by researchers, it seems that the policy has not gone very well, because of the right target dimension, precisely on the accuracy of targeting indicators, where business actors trade through Electronic Systems (PMSE) who have been appointed by the Directorate General of Taxes to collect, deposit, and report Value Added Tax on trade transactions through the electronic system, there are still those who have not deposited the results of the collection. Ultimately this had an impact on tax revenues, particularly from the Value Added Tax on Trade Through Electronic Systems (PMSE) sector, which had not yet reached the target.
2. Affecting constraintsThe effectiveness of the VAT Collection Policy on PMSE, namely, supervision of VAT collector actors on PMSE is still not optimal, then the lack of data owned by the Directorate General of Taxes related to business actors who meet the criteria to be appointed as VAT collectors on PMSE. Then para data PMSE actors who have made transactions, and also there is no agreement or agreement between countries that regulates basic policies for e-commerce business actors who are not yet compliant. So that it cannot yet impose sanctions on PMSE business actors who have not complied.
3. Influence efforts effectiveness of the VAT Collection Policy on PMSE, namely, working with agencies both within the Directorate General of Taxes internal environment and with external agencies, to collect data that the Directorate General of Taxes needs to reduce or act on non-compliance by VAT collectors on PMSE and with the formation of a task force

Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

for handling digital economy business actors within the Directorate General of Taxes headquarters is also one of the efforts of the Directorate General of Taxes to be able to carry out more comprehensive handling and supervision of perpetrators of Trade Through the Electronic System.

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Analysis Of The Effectiveness Of Collection Of Value-Added Tax On Trade Through Electronic Systems In Efforts To Optimize Tax Revenue In The Covid-19 Pandemi at The Directorate General of Taxes

Harjo, Abdullah, and Arimbhi

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